

# STATE OF COLORADO

## DEPARTMENT OF LOCAL AFFAIRS DIVISION OF LOCAL GOVERNMENT

Local Government Services  
1313 Sherman Street, Suite 521  
Denver, Colorado 80203  
Phone: (303) 866-2156  
FAX: (303) 866-4819  
TDD: (303) 866-5300



Bill Owens  
Governor

Michael L. Beasley  
Executive Director

## 2005 Application for State Contribution to Volunteer Firefighter Pension Funds

Please refer to the attached INSTRUCTIONS

For DLG  
Purposes

Date:

\_\_\_\_/\_\_\_\_/\_\_\_\_

LGID:

### 1. Applicant Information:

Local Gov't Name:

(name of the applying local government)

### 2. Applicant Contact Information:

Contact Person Name:

(official contact for all DOLA pension correspondence)

Title:

Phone:

Fax:

Email Address:

Mailing Address:

(line 1)

Mailing Address:

(line 2)

City:

State:

Zip:

### 3a. Volunteer Firefighter Pension Fund Membership, Benefits, and Administration:

1. Number of volunteer firefighters earning any pension service credit in 2004 .....

2. Number of beneficiaries receiving monthly benefit as of *Jan 1, 2004* .....

3. Monthly benefit paid per volunteer for retirement, as of *Jan 1, 2004*\* .....

\*if the scheduled plan benefit for normal retirement is greater than \$300/month, complete section 3b.

4. Pension fund administrator: Self ☐ Other ☐

(please identify fund administrator if not self administered by the applicant)

5. For joint pension funds, please list all other participating local governments: .....

**3b. 2004 Actuarially Required Contribution (ARC) to Volunteer Firefighter Pension Fund:\***

1. Applicant's share of the Actuarially Required Contribution to fund a \$300 benefit\* ..... \$ \_\_\_\_\_
2. Actuarially Required Contribution to pension fund from other local gov'ts\* ..... \$ \_\_\_\_\_
3. Total Actuarially Required Contribution to Fund a \$300 Benefit:..... \$ \_\_\_\_\_

\*For line A report only the applicant's share of the Actuarially Required Contribution for a \$300 benefit, line B is the remainder to be contributed to the pension fund by all other jointly participating local governments.

**4. Applicant's 2004 Local Property Tax Contributions to Volunteer Firefighter Pension Fund:\***

1. Applicant's property tax contribution from general fund operating levy\* ..... \$ \_\_\_\_\_
2. Applicant property tax contribution from dedicated or voter-approved pension levy\* ..... \$ \_\_\_\_\_
3. Property Tax Contribution Totals: ..... \$ \_\_\_\_\_

\*Only report property tax revenues per CRS 31-30-1110. Do not include specific ownership ("SO") tax revenue.

**5. 2004 Volunteer Firefighter Pension Fund Contributions from All Sources:**

1. Total Property Tax Contributions (from all participating local governments)..... \$ \_\_\_\_\_
2. All Other Local Contributions (include gifts, interest, grants, etc.) ..... \$ \_\_\_\_\_
3. Total State Contribution received in 2004 ..... \$ \_\_\_\_\_

**6. Required Supporting Information Checklist: (see INSTRUCTIONS for each item)**

- ☐ 1. A copy of the applicant's budget year 2004 adopted resolution/ordinance setting mill levies.
- ☐ 2. Documentation of the 2004 Actuarially Required Contribution (ARC) for an applicant contributing to a pension fund with a scheduled plan benefit greater than \$300 per month as of January 1, 2004.
- ☐ 3. State of Colorado Form Substitute W-9.
- ☐ 4. Must have on file with the State Auditor's Office, the 2004 audited financial statements or a State Auditor's Office approved Exemption from Audit form.  
Filed: Yes ☐ No ☐
- ☐ 5. For late applications, a letter requesting late status for a statutorily allowable reason.
- ☐ 6. Application Notarized.

**APPLICATION MUST BE COMPLETED IN ITS ENTIRETY AND PROPERLY SIGNED TO BE ELIGIBLE TO RECEIVE STATE CONTRIBUTION. APPLICATION DEADLINE SEPTEMBER 30<sup>TH</sup>**

We **certify** that the above information is correct and complete to the best of our knowledge and that the pension plan meets all applicable Colorado statutory requirements.

\_\_\_\_\_  
Local Government Treasurer or Authorized Designee Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Print or Type Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Local Government Board President/Chair Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Print or Type Name

\_\_\_\_\_  
Date

**For Notary Use Only**

State of Colorado, County of \_\_\_\_\_ Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_

WITNESS my hand and official seal.

My Commission expires: \_\_\_\_\_

\_\_\_\_\_  
Notary Public

## **2005 State Contribution to Volunteer Firefighter Pension Funds**

To request a state contribution to a Volunteer Firefighter Pension Fund as set forth in CRS 31-30-1112, an eligible municipality or district (CRS 31-30-1102) must complete the accompanying application and submit all required supporting information as listed in Part 6 on page two of the application. The state contribution is based upon all amounts levied, appropriated, and contributed to the pension fund from the municipality or district's local property tax (CRS 31-30-1110) in the previous year. For the 2005 distribution, the state contribution will be based upon the local property tax revenue contributed to the pension fund in 2004, as reported in the financial statements of the eligible entity for the period ending December 31, 2004.

Please note that in order to receive the Volunteer Firefighter Pension Fund contribution from the state, each eligible entity must complete the Request For Taxpayer Identification Number (TIN) Verification (State of Colorado Form Substitute W-9) to provide to DOLA the Employer Identification Number (EIN). Eligible entities will receive the state contribution in the form of a state warrant payable to the local government applicant. No electronic fund transfers are possible for this once a year distribution.

Please complete the application carefully to ensure a timely state contribution. If a requested item is not applicable, enter "n/a" or "none" or "zero" as appropriate in the blank. If there are any questions regarding the completion of this application or submittal of the required supporting information, immediately contact Susanna Lienhard or Scott Olene at DOLA at 303-866-2156.

**The application deadline is September 30, 2005.**

**If the application is late and the applicant has not applied for and been granted late status by DOLA, or the application is incomplete and the applicant has not made the required completions or corrections or filed the required supporting information by November 30<sup>th</sup> 2005, then:**

### **The Eligible Entity Will Not Receive a State Contribution to the Volunteer Firefighter Pension Fund in 2005**

Statute allows an eligible entity to apply for a late disbursement of the state contribution if the municipality or district made a good faith effort, but was unable to comply with the application procedure due to a delay in (a) preparing a financial statement or (b) completing a required audit or (c) completing an actuarial study (CRS 31-30-11(3)(b)). DOLA will require an incomplete application and a written request by the application deadline to be granted late status. The written request must indicate one or more of the three reasons listed above.

- ☐ If the reason for the delay is in completing a required audit or actuarial study, the applicant must include a statement to that effect from the auditor or actuary.
- ☐ The request must indicate when the applicant anticipates filing the late application materials.
- ☐ DOLA will notify the applicant if DOLA grants late status.

## **Instructions**

### **1. Applicant Information:**

- ☐ Local Government Name—The legal name of the eligible local government (municipality or district) applying for the State Contribution to the Volunteer Firefighter Pension Fund. For most applicants, this is simply the name of the eligible municipality or district.

However, some pension funds are consolidated or jointly administered and in this case each local government must apply separately to receive its own State Contribution to the Volunteer Firefighter Pension Fund. In the event of two or more recently consolidated or merged local governments, the surviving entity or entity assuming service responsibilities will submit a separate application for each local government that existed in the prior year.

**2. Applicant Contact Information:**

- ☐ Contact Person—This is the local government applicant's contact person for all DOLA Volunteer Firefighter Pension Fund correspondence.
- ☐ Mailing Address—The address where the applicant will receive all DOLA pension correspondence. This is not necessarily the address where the state contribution will be mailed. The state contribution will be a State of Colorado Warrant sent to the remittance address provided on the W-9 filed with DOLA. Please see item 6 below and the separate W-9 instructions.

**3. a. Volunteer Firefighter Pension Fund Membership, Benefits, and Administration:**

- ☐ 1. Number of volunteer firefighters earning any pension service credit in 2004—list the number of volunteers actively serving who earned any pension service credit in 2004.
- ☐ 2. Number of Beneficiaries Receiving Monthly Volunteer Pension Benefits—list the number of beneficiaries receiving monthly benefits as of Jan 1, 2004.
- ☐ 3. 2004 Monthly Benefit Paid Per Volunteer for Retirement—list the scheduled monthly benefit amount as of January 1, 2004 paid for normal retirement (20 years of service and age 50) to retired volunteers. If the scheduled benefit is greater than \$300, complete section 3b.
- ☐ 4. Pension Fund Administrator—Please check Self if the pension fund is administered by the applicant local government and Other for all other cases. Please identify Other (e.g., FPPA, X Fire Authority, Town of Y, or Z Financial Institution).
- ☐ 5. Member Entities—Consolidated or jointly administered pension funds please list each eligible municipality and/or district member.

**b. 2004 Actuarially Required Contribution (ARC) to Volunteer Firefighter Pension Fund:**

- ☐ If the scheduled monthly benefit is greater than \$300, the local government must provide information regarding the Actuarially Required Contribution at the \$300 monthly benefit level.
- ☐ 1. Applicant's share of the Actuarially Required Contribution to fund a \$300 benefit—report the applicant's 2004 share of the Actuarially Required Contribution to the pension fund.
- ☐ 2. Total Actuarially Required Contribution to pension fund from other local governments—report the total of all other local governments' shares of the Actuarially Required Contribution to the consolidated or jointly administered pension fund.
- ☐ 3. Total Actuarially Required Contribution to fund a \$300 benefit—The sum of Parts A and B equals the pension fund's 2004 Actuarially Required Contribution.

**4. Applicant's 2004 Local Property Tax Contributions to Volunteer Firefighter Pension Fund:**

- ☐ 1. Property tax contribution from a dedicated or voter-approved pension levy—Report property tax revenue collected from the applicant's dedicated or voter-approved pension levies and contributed to the volunteer pension fund in 2004.
- ☐ 2. Property tax contribution from general fund operating levy—Report property tax revenue collected from the applicant's general operating levy and contributed to the volunteer pension fund in 2004.

- ❑ 3. Property Tax Contribution Totals—Report the applicant’s total property tax revenue contributed to the pension fund, the sum of 1 and 2.

**5. 2004 Volunteer Firefighter Pension Fund Revenues from All Sources:**

- ❑ 1. Total Property Tax Contributions—Report the total for the applicant’s property tax contribution and for all other local government property tax contributions to the fund for 2004.
- ❑ 2. All Other Local Contributions (include gifts, interest, grants, etc.)—Local contributions may include gifts, interest earnings, and grants. Do not specify, but provide the total amount.
- ❑ 3. Total State Contribution received in 2004—Report the amount of the 2004 state contribution.

**6. Other Required Supporting Information:**

- ❑ 1. A copy of the applicant’s budget year 2004 adopted resolution/ordinance setting mill levies—Along with the completed application, submit a copy of the adopted resolution or ordinance that set the local property tax mill levy to generate the property tax revenue contributed to the volunteer pension fund in 2004. Statute requires the state contribution to be calculated on the “previous year” local contribution, therefore, 2004 is the “previous year” to the 2005, “current year,” state contribution and distribution.
- ❑ 2. Documentation of the 2004 Actuarially Required Contribution (ARC)—For an applicant that contributed to a pension fund with a scheduled plan benefit level greater than \$300 per month as of January 1, 2004, submit either a letter from the fund’s actuary stating the applicant’s previous year (2004) Actuarially Required Contribution for a \$300 benefit, or provide a copy of the actuarial study identifying the previous year’s (2004) Actuarially Required Contribution for a \$300 benefit.
  - For joint or consolidated pension funds, each applicant must document the it’s share of the previous year’s (2004) Actuarially Required Contribution to the pension plan.
- ❑ 3. State of Colorado Form Substitute W-9—In order to receive funds from the State of Colorado, an eligible entity must complete this form. An eligible entity’s W-9 must provide the Employer Identification Number (EIN) assigned by the Internal Revenue Service to the legal name of the eligible entity. Use the “Government” box. A blank W-9 is provided as part of the application packet. Please see the separate instructions for the W-9.
- ❑ 4. Audited financial statements filed with the State Auditor’s Office (SAO)—Audited financial statements for the previous year or a State Auditors Office approved Application for Exemption from Audit for the previous year must be on file with the State Auditor’s Office before any state contribution can be calculated and distributed.
- ❑ 5. For late applications—Also required is a letter from the applicant requesting late status for a statutorily allowable reason; (a) incomplete financial statements, (b) incomplete audit, or (c) incomplete actuarial study (CRS 31-30-11(3)(b)).
  - For an applicant with an incomplete actuarial study, provide a letter from the pension fund’s actuary stating that the actuary has been retained to produce the actuarial study and that it is not yet complete. Also see late application above.

**Certification of the Application**

- ❑ The Local Government’s Treasurer or authorized designee must sign the application.
- ❑ The Local Government’s President or Chair must sign the application.
- ❑ The signatures must be notarized.